

HELM

FINANCIAL CORPORATION

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

June 17, 1999

RECORDATION NO.

17901-A
FILED

JUN 21 '99

11-00AM

Mr. Vernon Williams
Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, D.C. 20423-0001

RE: Termination of the Lease of Railroad Equipment dated as of December 23, 1991 by Helm Financial Corporation ("**Lease Termination**").

Dear Mr. Williams:

On behalf of Helm Financial Corporation, I submit for filing and recording, under 49 U.S.C. Section 11303(a) and the regulations promulgated thereunder the following document:

Two (2) fully-executed originals of the above-referenced Lease Termination.

In connection with the recording of the Lease Termination, please note the following information:

Name and Address of Lessor: Helm Financial Corporation
One Embarcadero Center, Suite 3700
San Francisco, CA 94111

Name and Address of Lessee: Union Pacific Railroad Company (as successor in interest to **Chicago and North Western Railway Company**)
1416 Dodge Street
Omaha, NE 68179

Equipment: Eighteen (18) boxcars as more fully described in Schedule A to the Lease Termination attached hereto.

Previous STB Filing: Memorandum of Lease of Railroad Equipment filed on July 28, 1992 at 2:55 p.m. under Recordation No. 17901.

Please file this Lease Termination as a supplementary document and return one (1) stamped original to my attention. A check covering the filing fee of twenty-six dollars (\$26.00) is enclosed.

Yours truly,



Alison Drain
Document Administrator

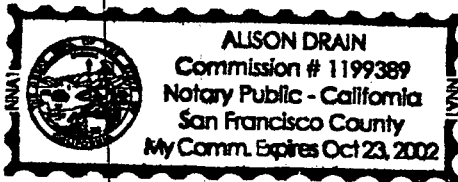
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Enclosures (2)

STATE OF CALIFORNIA)
) S.S.
COUNTY OF SAN FRANCISCO)

On June 11th, 1999, before me, Alison Drain
personally appeared John F. Dains, Senior Vice President and Chief
Financial Officer of HELM FINANCIAL CORPORATION,

X personally known to me -OR-

— proved to me on the basis of satisfactory evidence to be the person(s)
whose name(s) is/are subscribed to the within instrument and
acknowledged to me that he/she/they executed the same in his/her/their
authorized capacity(ies), and that by his/her/their signature(s) on
the instrument the person(s), or the entity upon behalf of which the
person(s) acted, executed the instrument.



Witness my hand and official seal.

Alison Drain
SIGNATURE OF THE NOTARY

SCHEDULE A

To the Termination of the Lease of Railroad Equipment dated June 4, 1999

Equipment Description:

Group A

Eleven (11) 100-ton raised roof boxcars

Unit Numbers:

CNW 530000 - 530010

Equipment Description:

Group B

Seven (7) 60', 100-ton, raised roof boxcars

Unit Numbers:

CNW 530011 - 530017